

**Illinois Department of Revenue
Regulations**

Title 86 Part 153 Section 153.120 Returns and Payment

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 153
WATERCRAFT USE TAX**

Section 153.120 Returns and Payment

- a) *The purchaser, transferee, or donee shall file with the Department a return signed by the purchaser, transferee, or donee on a form prescribed by the Department. The return shall contain a verification in substantially the following form and such other information as the Department may reasonably require:*

VERIFICATION

I declare that I have examined this return and, to the best of my knowledge, it is true, correct, and complete. I understand that the penalty for willfully filing a false return is a fine not to exceed \$1,000 or imprisonment in a penal institution other than the penitentiary not to exceed one year, or both a fine and imprisonment. [35 ILCS 158/15-20(a)]

- b) *The return and payment from the purchaser, transferee, or donee shall be submitted to the Department within 30 days after the date of purchase, donation, or other transfer or the date the watercraft is brought into this State, whichever is later. Payment of tax is a condition to securing certificate of title for the watercraft from the Department of Natural Resources. When a purchaser, transferee, or donee pays the tax imposed by Section 15-10 of the Law, the Department (upon request therefor from the purchaser, transferee, or donee) shall issue an appropriate receipt to the purchaser, transferee, or donee showing that he or she has paid the tax to the Department. The receipt shall be sufficient to relieve the purchaser, transferee, or donee from further liability for the tax to which the receipt may refer. [35 ILCS 158/15-20(b)]*
- c) *Any person required to file a return under the Law who willfully files a false or incomplete return is guilty of a Class A misdemeanor. [35 ILCS 158/15-25]*

